

Exhibit A



David B. Siegel
Senior Vice President, General Counsel
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December 26, 2001

Dear Fellow Grace Employee:

This letter relates to the subject of Grace record and document retention. As you are aware, Grace's bankruptcy proceeding recently has been consolidated with those of four other companies - U.S. Gypsum, Armstrong World Industries, Owens Corning and Federal Mogul. At a hearing on December 20, the United States District Judge Alfred M. Wolin, who has been assigned responsibility for these bankruptcies, issued a number of common rules and procedures for these cases. Among them was an Order requiring us to maintain certain records during the bankruptcy. Those records relate to pending litigation, and in particular, asbestos-related litigation. He also required each of the companies to notify their employees in a written communication of this requirement.

Although we sent most of you an email communication on June 11, 2001, the Judge was explicit that he wanted a letter to go out to you, confirming these instructions. Therefore, consistent with our document retention policy and confirming the instructions given in my June 11 e-mail, you are not to destroy or discard any document that refers or relates in any way to one or more of the following:

1. Asbestos;
2. Asbestos-containing products or materials;
3. Asbestos-related claims, complaints or lawsuits;
4. Vermiculite;
5. Vermiculite-containing products or materials;
6. Any licensee or distributor of any asbestos-containing product or vermiculite-containing product;
7. Trade associations or organizations;
8. The National Medical Care/Fresenius transaction;
9. The Cryovac/Sealed Air transaction;
10. Any other pending litigation or claims against Grace of which you are aware; and
11. Indexes or logs of documents pertaining to any of the above.

The preservation of documents is required regardless of whether a document has been or will be microfilmed, scanned or otherwise recorded.

Please e-mail Will Sparks at william.sparks@grace.com if you have any questions regarding this important matter.

Sincerely,

A handwritten signature in black ink, appearing to be "DBS", written over a horizontal line.

Legal Services

400 Series



111

GRACE Policy and Organization Guide

Subject	Policy No.
Record Retention Period	424

Policy 424 was issued in draft form in September 1996 to provide general record retention guidance for all Grace businesses and staff functions. The draft Policy will remain in effect as guidance until such time as the company can adopt a final record retention policy.

The suggested retention periods outlined in the Policy are subject to an overriding rule relating to litigation. Once a matter becomes subject to pending litigation, all records relevant to such litigation must be retained until the Legal Services Group advises that the records no longer need to be retained. If you are unsure whether specific documents are relevant to certain pending litigation, please contact the Legal Services Group.

NOTE: All Retention Periods are in Years in addition to the current year unless stated in months or weeks.

Retention Codes:

A - Active	E - Expiration	P - Permanent	T - Termination	X - Other
AR - Annual	FP - Final Payment	S - Superseded	TA - Tax Audit	
Review	M - Months	ST - Settlement	W - Weekly	
C - Current				
Year				

RECORD SERIES AND DESCRIPTION OF CONTENTS	RETENTION PERIOD	NOTES / SPECIAL INSTRUCTIONS
PART I. ADMINISTRATION/OTHER		
Advertising		(See "Corporate Communications" in Part I of these Schedules
Aviation Subject Files	AR	
Building Permits	A+3	
Business Permits	A+3	
Business Plan Documents		
- ACD Commentaries	C+5	
- Business Plans	C+5	
- Business Plan		
Correspondence	C+1	
(Group)		
- Business Plan Guide	C+2	
- Business Plan Serial	C+2	
Instructions		
- Chart Books	C+5	
- Strategy	C+1	
Memos/Plans		

- Newspapers 3M
- Photographs
- Press Information Packages
- Press Releases
- Proofs
- Publicity-General
- Speeches
- Tear Sheet - local promotions

Correspondence (General) C+1

"General" means (regardless of the author, not specifically related to any other retention category having a separate "correspondence retention" period.

Correspondence Subject Files C+1

Customer Complaints A+6

Data Books P

Diaries C

Includes any written or computer record relating in whole or part to Company business, whether or not maintained in, or at Company property

Export Declarations C+3

Feasibility Studies A

Financial Institutions Reference File AR

Government Reports

Generally, regulatory agencies do not specify a minimum retention period except for five-year (quinquennial) reports.

PART II. ACCOUNTING/FINANCIAL REPORTING

Account Analyses 6 or TA

Accounts Payable

-Files C+3 or TA

IRS- 26 CFR 1.6001-1. Statute of Limitations on filing claims for the additional assessment of sales and income taxes expires after 3 years.

N.Y.S. Revenue Code (3 Years)

-Audit Reports		
External	C+9	
Internal	C+4	
-Audit Work Papers	C+2	Retain all audit work-papers at offsite storage.
-Audit Reports (Duplicate)	C	
-External Audit Annual Certification and Opinion	P	
-Retirement Plans – external audit	2	
Balance Sheets	6	
Bank Records		
-Authorized Signature/Initial Files	S+3	
-Cancelled Checks	C+3 or TA	
-Confidential Files	S+3	
-Deposits	3 or TA	
-Drafts Paid	3 or TA	
-Electronic Fund Transfer Reports	3 or TA	
-Numerical Check Copies	C+1	
-Reconciliation	C+2	
-Statements	C+5	
-Stop Payments	C+3 or TA	
-Other	3 or TA	
Bills of Lading	C+5	
Board/Executive Committee submissions, including Project Authorization Documents (PADs), Requests for Capital Appropriations (RCAs) and two-pagers	5 or TA	
Budgets	5	
-Budget Books	C+5	
-Budget Books (Duplicates)	C+2	
-Budget Expense Runs	C+2	
-Budget and Workpapers	C+1	
-Budget – Other	C+1	
Capital Property		
-Analysis of Gain/Disposals	6 or TA	

-File closed by Against
Company

5

Claims - Insurance

(See "Insurance" in Part
V of these Schedules)

IRS – 26 CFR 1.6001-1

(Statute of Limitations
on filing claims for the
additional assessment of
income taxes expires
after 3 years.)

Computer Support for Standard
Reports

C+10 or TA

Consolidated Book (Bound Copy)
Computer Master

P

IRS – 26 CFR 1.6001-1

(Statute of Limitations
on filing claims for the
additional assessment of
sales and income taxes
expires after 3 years.)

Consolidation Workpapers (Year-
end/Monthly)

C+6 or TA

Construction in Progress Tabulations
Contract Cost Reports

6 or TA

T+5

Controller's Estimate (Report)

See "Latest Estimate",
below

Cost Accounting

-Records/Statements

6 or TA

-Studies/Special

C+1

Projects

Credit Applications

C

Credit Authorizations

A+3

Credit Inquiries/Reports

A+3

Credit Memoranda

6

IRS – 26 CFR 1.6001-1

(Retain so long as
contents may be material
to any revenue law.)

IRS – 26 CFR 1.6001-1

(Statute of Limitations
on filing for additional
assessment of sales and
income taxes expire after
3 years.) N.Y.S. Revenue
Code (Statute of
Limitations on filing
claims for additional
assessment of sales and
income taxes expires
after 3 years.)

Credit Note

C+6 or TA

Daily Cash Envelopes

C+3 or TA

-Annual	C+10	
-Monthly	C+3	
Foreign Account Ledgers	A+6 or TA	
Freight Bills/Claims	6	
General Ledger	P	"P" means life of entity or until divested. IRS – 26 CFR 1.6001-1 (Retain so long as may be under any internal revenue law.)
General Ledger Subsidiary	6 or TA	IRS – 26 CFR 1.6001-1 (Retain so long as may be under any internal revenue law.)
General Ledger Trial Balance	C+5	
Government Reports (Financial-other)	3	(See also other Specific subject heading in other Parts of these Schedules.)
Inter-Company Statements	C+3 or TA	IRS- 26 CFR 1.6001-1. Statute of Limitations on filing claims for the additional assessment of sales and income taxes expire after 3 years. N.Y.S. Revenue Code (3 Years)
Job/Work Orders		(See "Purchase and Sales" in Part II of these Schedules.)
Journal Entries	P	"P" means life of entity or until divested.
Latest Estimate	C+5	
Letters of Credit	S+1	
-Guarantee and Release	S+1	
-Statement, Register, Memo	5	
Management Reports		
-Annual		
Historical Book	C+3	
Business Plan and 2-year Forecast	C+5	
Midyear Estimate	C+3	
-Monthly		
Financial Statements & Workpapers	C+3	
Memos	2	
Sales/Cost Data – Government Contracts	3	

-Customer Records (Other)	C+1	
-Delivery Tickets/Receipts	6	
-Inventory Reports	6	
-Invoice Register	6 or TA	
		Includes physical inventory records, periodic reports, backorders reports, obsolete and excess inventory reports and reconciliation.
-Job and Work Orders	P	
Capital Items	X	Retain for life of asset.
Expense Items	6	
-Market Surveys	C	
-Marketing Plans	C	
-Order Registration/Records	C	
-Price Determination Information	6 or TA	
-Price Lists	A+1	
-Price Lists to Customers	3	
-Price Quotations	3	
-Production Analysis/ Inspection Information	6	
-Purchase Orders	6 or TA	
-Purchase Requisitions	1	
-Receipts	6	
-Remittance Advices	6	
-Receiving Documents (shipped goods)	C+1	
-Request for Vendor Drawings	C	
-Sales Activity/Forecasts	C	
-Sales Analysis	C+2	
-Sales Invoices	6	
-Sales Journals	P	
-Sale Proposals	A+2	
-Sales and Collection Reports	6	
-Sales Correspondence	C+2	
-Salesmen Reports (call reports)	3	

Uncollected Accounts	2
Vendor Master	10
Vouchers	A+6
Voucher Register	6 or TA

Not to exceed retention of primary record to which they relate; unless the subject of TA or other proceeding should be purged after 3 years.

Workpapers/Analysis

PART III. ENVIRONMENTAL/ENVIRONMENT, HEALTH, & SAFETY

Accident Report	T+10
Agency Correspondence	A+10
Codes of Practice (Safeworking)	S+10
Commitment to Care™ Annual Status Reports	A+5
Discharge (air/water) Permits and Records	5
Dispensary Log Sheets	10
Elevator Certification	A+3
Emergency Actions Plans	T+4
Employee Exposure Records	A+60
Employee Medical Complaints	5
EHS Audits	S+3
Environmental Incident Reports, Notices of Violation and Related Correspondence	10
Environmental Samples and Testing Reports	A+10
EPA – required Annual Reports	[A+10]
Factory Registers	S+7
Fire Extinguisher Records	C
Fire Incident Records	A+10
Fire Inspection Records	3
Fire Prevention Programs	A+10
Hazard Communications Records	A+10
Hazardous Exposure Records	A+30
Hazardous Substance Identity Records	P
Health and Safety Bulletins	5
Illness Reports – Occupational	5
Injury Reports – Occupational	5
Ionizing Radiation Emission	
Registration Information (Equipment)	10

Collective Bargaining Agreements	A+6	
College Recruiting File	C+3	
Community Service Programs (Blood, Charities, etc.)	5	
Cost of Living Records	3	
Death Case Files	C+6	
Demotion Records	T+5	
Disability Records	6	
Discrimination Records	T+5	Termination means termination of case.
Drug Testing Results	C+3	
Earnings Records	T+6 or TA	Special determinations should be made by HR for employees vested in the pension plan who leave before the age of 55.
Education Assistance Files	6	
Education Records	T+5	
Employee Benefit Folders	FP+6	N.Y.S. CPL & R (6 years.) May vary depending on state law and certain OSHA requirements.
Employee Benefits Research Data	3	
Employee Development	C+2	Employee – specific materials should be kept with Personnel file.
Employee Evaluations		Keep with Personnel file.
Employee Suggestion Records	T+3	
Employee Treatment Cards		Upon employee's termination, file card in, and retain as part of, applicable employee medical folder.
Employee Contracts	FP+5 or TA	
Employment Requisitions	C+1	
Environmental (Workplace) and Personnel Monitoring	3	
Equal Employment Opportunity ("EEO")		
-Form EEO-1	C+6	
-Form EEO-2	C+6	
EEO Reports	C+10	E.E.O. 20 CFR 1620 (no retention specified)

Payroll		(See "Salary and Wage Information" and "Taxes – Payroll Records" in Part VIII of these Schedules).
Pension Information		
-Account Information	FP+6	
-Claims	T+5 or FP +5	Later of Termination of claim or final payment or performance of obligations in connection with the claim.
Performance Standards		
Personnel Applications Solicited - Not Hired	T+5	Age Discrimination in Employment Act 29 CFR 1602.14 (One Year)
Personnel Files	1	
-Terminated Employees (Other than retirees)	T+15	
-Retirees	FP+7	Final Payment under retirement and benefit plans. Federal and State regulatory agencies require retention of information typically found in employee personnel files for periods up to 3 years. Then transfer to Personnel for incorporation into mater personnel jacket, destruction or transfer to employee's new department, as applicable.
Personnel Files (Duplicate)	Until T	Keep with Personnel Files.
Promotion Records		
Relocation Records	C+6	
Retirement Plans – Files		
-Actuarial Reports	C+9	
-External Audit	2	
-Minute book of retirement Board and Investment Committee	P	
-Performance Records	C+4	
-Special Studies and Analysis	3	
-Tax Filings (Form 5500)	7 or TA	

-Correspondence	E+6 or TA	
Termination Records	T+5	
Testing Records	T+15	
Training Manuals	S+1	
Training Records	T+15	Keep with Personnel Files.
Transfer Records	T+15	Keep with Personnel Files
Wage and Salary Studies	3	E.E.O. -29 CFR 1620 (six months.) FLSA – 29 CFR 516 (3 years).
Wage Garnishment, Attachment Assignments		See "Payroll/Tax" in Part VIII of these Schedules.
Weekly Illness Report	C+1	
<u>PART V. INSURANCE</u>		
Insurance related to Employees/Human Resources (Life, LTD, Health/Medical, Voluntary Travel, Business Travel and Other)		
-Contact Renewals – Premium/Loss Experience	3	
-Employee Records/Claims - Retirement	P	
-Employee Records/Claims- Term - No Claim	T+1	
-Employee Records/Claims- Term - Open Claim	T+1	Zonolite division or other employees with asbestos contacts- Headquarters legal must approve inventory of documents to be destroyed prior to destruction.
-Employee Records/Claims- Vesting	P	
-General Administrative Correspondence	1	
-Group Insurance Records	C+3	
-Plan Booklets	FP+5	FP means final payment under the applicable plan.
-Policies and Contracts	T+7	
-Surveys and Studies	2	
Insurance; Property; Casualty (including Worker's Compensation)		

Drafts of Agreements	ST+1
Correspondence	ST+6
Information Files	ST+6
Enforcement	T+6

Other	AR/T+6
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Review annually to determine what, if any, material should be held T+6 for enforcement of agreement.

PART VI. LEGAL (Contracts; Leases; Securities; Corp. Secretarial; Litigation; Other)

BANKING

-Guaranty	T+6
-Letters of Credit	T+6
-Loan Agreements	T+6
Duplicates	T
-Notes Payable/Receivable	

Completed Matters	FP+3 or T+3
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Original notes, upon satisfaction, are returned to payor marked cancelled.
After one year, file as part of acquisition research materials for AR.

Protracted/inconclusive matters	A/AR
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-Other Banking Documents	FP+3 or T+3
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CAPITAL STOCK

-Cancelled Stock Certificates	C+21
-Dividend Checks	C+6 or TA

-Dividend Registers	C+6 or TA
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IRS – 26 CFR 1.6001-1
(Retain so long as may be material under any internal revenue law.)

-Escheated Dividends	A+6
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-Stock Books – Subsidiaries	P
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"P" means for life of entity or until divested.

-Stock Exchange Listings	E+5
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-Stockholder Register	P
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"P" means for life of entity or until divested.

-Stockholder Transfer Sheets	P
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"P" means for life of entity or until divested.

CORPORATE SECRETARIAL

-Annual Shareholders Meeting	
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Affidavit of Mailing	P
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"P" means for life of entity or until divested.

LITIGATION

-Affidavits	T+6	
-Case Decisions (unpublished)	P	"P" means for life of entity or until divested.
-Claims, Affirmative Action	T+6	May be stored outside office upon settlement.
-Complaints	T+6	May be stored outside office upon settlement.
-Court Case Files	T+6	May be stored outside office upon settlement.
-Court Records	T+6	May be stored outside office upon settlement.
-Depositions	T+6	May be stored outside office upon settlement.
-Disputes	T+6	May be stored outside office upon settlement.
-Exhibits	T+6	May be stored outside office upon settlement.
-Grievances	T+6	May be stored outside office upon settlement.
-Litigation Files	T+6	May be stored outside office upon settlement.
-Releases	T+10	
-Settlement Records	T+10	
-Termination Claim/Supporting Paperwork	T+6	May be stored outside office upon settlement.

REAL ESTATE

-Easements	P	Review every 5 years "P" means for so long as property is owned.
-Deeds	P	However, see "Environmental/EHS" in part III of these Schedules.
-Foreclosure	T+7	
-Leases		
Abstracts	E+6	Return to local title agent- review every 5 years.
Original/Master copy	E+6	"Master" means copy of record where not in possession of "original" – review every 5 years.
Duplicates	E+1	
-Lien Fillings	E+6	
-Mortgages	E+7	
-Title Documents	P	"P" means until disposition; review every 5 years.

OTHER LEGAL – GENERAL CORPORATE

-Antitrust Filings	P	
-Assignments	E+6	Various State CPL & R (6 years)
-Bankruptcy	T+10	
-Bid Invitations	T+3	
-Bid proposals	C+3	
-Contracts and Agreements	T+6	Various State CPL & R (6 years)
Acquisition/Divestment/Merger and related files	T+6	"T" means termination of performance of all terms of the transaction.
Collective Bargaining Agreements	C+6	
Drafts of Agreements	C	Purge upon closing or abandonment of transaction.
Licenses	E+6	
Purchase and Sales Agreements (i.e. of Product/inventory, etc.)	E+6	
Real Estate	-	(See "Real Estate" in this Part VI)
Other	E+6	
-Corporate Data Books	P	
-Leases (Personally)	E+6	
-Legal Opinions	T+6	For the duration of the matter to which the opinion relates, plus 6 years.
-Legal Files Index	P	
-Maintenance Contracts	E+2	
-Memoranda of Law	A+2	
-Negotiation Files	T+2	
-Records Retention Program	S+2	
-Title Documents	P	
Part VII. PATENT-TRADEMARK/RESEARCH		
Analytic Procedures	S+3	
Analytic Reports (WRC)	20	
Copyrights	E+7	
Engineering Notebooks and Design Drawings	A+10/AR	
Engineering Standards/specifications	S+10	
Formulae	S+10	
Installation Instructions	S+10	For products proprietary to Company

-Sales and Use Tax	C+10 or TA	See also "Depreciation" in Part II of these Schedules.
-Corporate Income	C+15	
-Depreciation Schedules	C+6 or TA	
-Excise	C+6 or TA	
-Franchises	C+10	
-Gross Receipts	C+10	
-Motor Fuel	C+6 or TA	
-Property	C+10	
-Tariffs	C+6 or TA	
-[Tariffs Files (Other)	AR]?	
-Other	C+6 or TA	
Exemption Certificates	E+5	
Foreign Tax Returns	[P]	
<u>B. PAYROLL.</u>		
Payroll Records		
-Accruals (Holiday, Vacation, Sickness) attendance	6 or TA	
-Advice		
Employee Relations	T+6	
Payroll	10	
-Assignment, Attachment Garnishment of Wages	E+6	
-Bonuses	C+3 or TA	
-Cancelled Payroll Checks	C+10 or TA	IRS – 26 CFR 1.6001-1 (Statute of Limitations on filing claims for the additional assessment of income taxes expire after 3 years.)
-Chairman Award/Grossups	C+3 or TA	
-Credit Union Reports	C+3 or TA	
-Deferred Compensation Plan Participant Statements	P	

-Payroll Deduction Reports	6 or TA	IRS – 26 CFR 1.6001-1 (Statute of Limitations on filing claims for the additional assessment of income taxes expires after 3 years.)
-Payroll Fringe Benefit Report	C+1	
-Payroll Register	6 or TA	
-Quarterly Reports	4 or TA	
-Rate Change Form	1	
-Registers	6+TA	
-Relocation Expense folders/grossup	C+TA	
-Salesmen Commissions	3 or TA	
Salary Book—Monthly		
-Hard Copy		
		Microfilm after year-end & destroy hard copy after retention period expires except for month of December hard copy or which is retained permanently. December hard copy which is retained permanently.
Interim Months	C+1	
Year-End-Month	P	
-Microfilm Copy	P	
Salary and Wage Rate Changes	P	
Salary and Wage Rate Tables	3	
Salary Assignment, Attachment Garnishment Records	E+3	
Sales Commissions	3 or TA	
Savings & Investment Plan Employee/Employer	6 or TA	
Short Term Disability Reimbursement	3	
		See "Federal Forms" above. IRS – 26 CFR 1.6001-1 (Retain so long as may be material under
Social Security Forms (940,941,etc.)		

-Production Reports	3
-Production & Shrinkage Reports	3
-Purchase Requisition	3
-Quality Assurance Records	3
-Quality Control Records	3
-Rework Requisition	3
-Scrap Report	3
-Shop or Work Order	3
-Stores Requisition	3

B. Quality Assurance

-Complaints	C+2
-Inspection Reports	C+3
-Internal Audits	C+2
-Manuals	S+3
-Policy/Procedures	S+3
-Registration Certificates	E+7

C. Administration

Quality Control

Acceptance Test Data	T+4
Audit Records	4
Authorization to Borrow Company Property	2
Badge Lists	2
Case History Files (Investigations)	P
Confidential Name File	3
Corrective Action Records	4
Disaster Control Files	C
Employee Clearance Listings	2
In Process Test Data	4
Incoming Material Inspection Records	4
Inspection Procedure	C
Installation & Field Failure Reports	4
Lab Reports	T
Material Discrepancy Reports	1
Material Review Records	4
Part Approval Forms	T+4
Preliminary Review Records	4
Product Safety Records	4
Quality Cost Records	4
Quality Deficiency Reports	T+4

Overhaul Reports
 Overtime Schedules
 Performance Reviews
 Product Specifications
 Project Files
 Purchase Orders
 Purchase Requisitions
 Records of Counseling
 Reclassifications
 Safety Meeting Minutes
 Shop Orders
 Supervisor Log Book
 Technical Reports
 Training Manuals
 Trip Reports
 Vendor Information/Catalogs
 Work Orders
 Work Plans
 Work Requests

E. Production

Accumulation Sheets	C+3
Accumulation Sheets – Materials	C+3
Appropriation Requests	2
Bill of Material List	?
Bill of Material Tabulation	?
Change of Notices	C+1
Cost Estimate Files	C+4
Detail Process Sheets	C+4
Direct to Work – Material Operations	C+3
ECNs and Ens	3
Engineering Drawings	?
Facilities Project Folders	2
Inspection Reports	?
Instruction Sheet Req.	C+3
Machinery/Equipment Requisitions	2
Manufacturing Methods Procedures	2
Material Discrepancy Reports	1
Material Ordering Breakdown List	?
Material Ordering Cards	?

Vendor Packing Slips	1
Warehouse Inventory Records	A+6
Work Orders	6
Work Status Reports	0
Attendance Records	
Attitude Survey Results & Reports	
Audit Reports	
Balance on Hand Reports	
Budgets	
Capability Studies	
Chron Files	
Control Charts	
Customer Complaints	
Designed Experiments Reports	
Efficiency Reports	
Efficiency & Hazardous Communications Manual	
Equipment Manuals	
Expense Budget Comparison Reports	
Expense Reports	
Individual Employee Files	
Inventory Reports	
Job Descriptions	
Job Tickets	
Manufacturing Variance Report	
Missed Ship Reports	
Monthly Reports	
OMC Reports	
Overhaul Reports	
Overtime Schedules	
Performance Reviews	
Production Specifications	
Production Schedules	
Production Reports	
Project Files	
Purchase Orders	
Purchase Requisitions	
Quality Statistics	
Radiation Safety Manual	
Radiation Safety Records	

	-Cash Disbursements	6 or TA	
	-Credit/Debit Notes	6 or TA	
	-Expense Reports (Including Travel Expenses)	6 or TA	
	-Invoices (Including Inter company)	6 or TA	
	-Monthly Distributions	6 or TA	
	-Petty Cash Records	6 or TA	
	-Purge Reports	P	
	-Royalty Payments	6	
	-Trial Balances	6 or TA	See also "Ledgers", above.
	-Vouchers	A+6 or TA	
Accounts Receivable		FP+6	Unless otherwise specified.
	-Advice of Credit/Debit (CD 169 Forms)	6	
	-Aging Data	C+2	
	-Billing Data and Information	6	
	-Cash Journals	6	
	-Cash Receipts	6	
	-Collection Reports	6	
	-Delinquent Accounts Reports	6	
	-Ledgers	P	
	-Monthly Retail Reports	C+6	
	-Receipts (other than sales)	6 or TA	
Account Reconciliation		6 or TA	
Account Summaries		6 or TA	
Accounting Manual		A+1	
Annual Census Report		P	
Audit Reports			
	-Audit Correspondence (By Location)	C+4	
	-Audit Reports		
External		C+9	
Internal		C+4	
	-Audit Work Papers	C+2	Retain all audit work-papers at offsite storage.
	-Audit Reports (Duplicate)	C	

	-Property Sale/Disposition (See also "Acquisition and Divestment" and "Real Estate" in Part VI of these Schedules)	6	
	-Shop Orders		
Change Notice/Order		A	
Detail		7	
Labor Vouchers		A	
Material Order Card		A	
Reports		6 or TA	
	-Tax Number Register	S+3 or TA	
	-Work Orders		
Improvements Capitalized		A+5	
Renovation/Expenses		6	
			IRS – 26 CFR 1.6001-1 (Retain so long as may be material under any internal revenue law.)
Cash Book		6 or TA	IRS – 26 CFR 1.6001-1 (Statute of Limitations on filing claims for the additional assessment of sales and income taxes expires after 3 years.)
Cash Receipts and Disbursements and records thereof		C+3 or TA	
Chart of Accounts		6 or TA	
Check Register		C+5 or TA	
			IRS – 26 CFR 1.6001-1 (Statute of Limitations on filing claims for the additional assessment of sales and income taxes expires after 3 years.) N.Y. Revenue Code;
Check Voucher		C+5 or TA	

Credit Authorizations	A+3	
Credit Inquiries/Reports	A+3	
Credit Memoranda	6	
Credit Note	C+6 or TA	IRS – 26 CFR 1.6001-1 (Retain so long as contents may be material to any revenue law.) IRS – 26 CFR 1.6001-1 (Statute of Limitations on filing for additional assessment of sales and income taxes expire after 3 years.) N.Y.S. Revenue Code (Statute of Limitations on filing claims for additional assessment of sales and income taxes expires after 3 years.) IRS – 26 CFR 1.6001-1 (State of Limitations filing Claims for additional assessment of sales and income taxes expire after 3 years.) IRS – 26 CFR 1.6001-1 (Retain so long as may be material under any internal revenue law.)
Daily Cash Envelopes	C+3 or TA	
Debits and Credit Advices Received from Banks	C+3 or TA	
Debit Note	C+ or TA	

Flash and Estimated Earnings Reports

	-Annual	C+10	
	-Monthly	C+3	
Foreign Account Ledgers		A+6 or TA	
Freight Bills/Claims		6	"P" means life of entity or until divested.
			IRS – 26 CFR 1.6001-1
General Ledger		P	(Retain so long as may be under any internal revenue law.)
			IRS – 26 CFR 1.6001-1
			(Retain so long as may be under any internal revenue law.)
General Ledger Subsidiary		6 or TA	
General Ledger Trial Balance		C+5	
			(See also other Specific subject heading in other Parts of these Schedules.)
Government Reports (Financial-other)		3	IRS- 26 CFR 1.6001-1.
			Statute of Limitations on filing claims for the additional assessment of sales and income taxes expire after 3 years. N.Y.S. Revenue Code (3 Years)
Inter-Company Statements		C+3 or TA	(See "Purchase and Sales" in Part II of these Schedules.)
			"P" means life of entity or until divested.
Job/Work Orders			
Journal Entries		P	

Price and Policy Bulletins	6
Profit and Loss Ledgers	10 or TA
Profit and Loss Statements	10
Project Accounting Records	S+3
Project Authorization Documents (PADs)/Related Documents	5 or TA
Purchase and Sales	

-Acknowledgement of Order	C
-Backorder	C
-Bids Accepted	A+6
-Bids Rejected	C+1
-Billing Reports	C+5
-Catalogs	C
-Collection Notices/Records	A+2
-Contract Progress Reports	1
-Customer/Client Files	A
-Customer Complaints	A+6
-Customer Contract	T+6
-Customer Correspondence	

General	C+1
Claim related	T+3
Contract related	6 or TA

-Customer Credit Files	A
-Customer Orders/Invoices	C+6
-Customer Records (Other)	C+1
-Delivery Tickets/Receipts	6
-Inventory Reports	6
-Invoice Register	6 or TA

-Job and Work Orders	P	Includes physical inventory records, periodic reports, backorders reports, obsolete and excess inventory reports and reconciliation.
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-Bills of Lading	C+5	
-Export Declarations/Invoices	C+6	
-Freight Records	C+7	
-Packing Lists	C+2	
-Shipping Instructions	C+1	
-Shipping Manifests	C+6	
-Shipping Memos/Tickets/Reports	C+6 or TA	
-Warehouse & Storage Certificates & Receipts	6	
-Waybills	C+2	
Standard Reports (SRs) (consolidated/regional)	10 or TA	IRS- 26 CFR 1.6001-1. Statute of Limitations on filing claims for the additional assessment of income taxes expires after 3 years.). Become part of Federal Tax Return Workpapers, see that entry for retention period.
Subject Files (Public Financial Reporting Dept. System/Program/User Documentation Treasury Matters	C+7 A+10	
-ACH Transfers	C+5 or TA	
-Bank Sheets – Daily Transactions	C+5 or TA	
-Foreign Exchange Transactions	E+1 or TA	
-MTN Confirmations	C+2 or TA	
-Swap/Option Confirmations	C+2 or TA	
-Wire Transfer Requests	C+5 or TA	
Uncollected Accounts	2	
Vendor Master	10	
Vouchers	A+6	
Voucher Register	6 or TA	

Not to exceed retention of primary record